


Rule 2081-1. Chapter 11 - General.

(A) Required Payroll and Sales Tax Reports.

- (1) **Content of Reports.** Chapter 11 debtors (other than individuals not engaged in business) shall file a Local Form “Debtor’s Notice of Filing Payroll and Sales Tax Reports” certifying the amount of payroll and sales tax payments made and those that remain unpaid for the six months preceding the bankruptcy filing (the “Filing Date”). The debtor shall attach to the certified report proof of all payments made for payroll and sales taxes for the 6 months preceding the Filing Date. The reports shall certify the following:
- (a) the total amount of payroll taxes which accrued during the 6 months preceding the Filing Date; the date(s), amount(s) and place of payment of the payroll taxes for the 6 months preceding the Filing Date; and, the total amount of payroll taxes still due and owing, if any, as of the Filing Date, whether owed for the period 6 months prior to the Filing Date or from any earlier period, and
 - (b) the total amount of all gross sales subject to sales tax for the 6 months preceding the Filing Date; the date(s) and amount(s) of payment of sales tax for the 6 months preceding the bankruptcy filing; and, the total amount of sales tax still due and owing, if any, as of the Filing Date, whether owed for the period 6 months prior to the Filing Date or from any earlier period.
- (2) **Deadline for Filing.** The report and attachments required by this rule shall be filed within 15 days from the date of filing of the chapter 11 petition, entry of an order for relief under chapter 11 in an involuntary case, entry of an order reinstating the case or entry of an order converting the case to chapter 11.
- (3) **Required Service.** A copy of the certified report shall be served upon the United States trustee, the Internal Revenue Service, the Florida Department of Revenue and any other taxing authority named in the report and the report shall include a certificate verifying service on these parties.

[Comment: See also Local Rule 2015-1 (reports).]

 2002 Amendment: Amended to incorporate the provisions AO 00-3.

(B) [Note: 2081-1(B) is a reserved rule number]